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Attorneys for Naples Polaris, LLC

6
7 IN THE UNITED STATES DISTRICT COURT
8
9 FOR THE DISTRICT OF NEVADA

10 NAPLES POLARIS, LLC, a Nevada limited
liability company,

11 Plaintiff,

12 v.

13 VAL PETERSON, an individual; EUGENE
14 CLEVELAND CANEPA, an individual; and
15 WESTERN PROPERTIES OF NEVADA, LLC, a
Nevada limited liability company; UNITED
16 STATES DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE;

17 Defendants.

Case No.

**DECLARATION OF TIMOTHY A.
LUKAS IN SUPPORT OF COMPLAINT
FOR INTERPLEADER**

18
19 I, Timothy A. Lukas, declare as follows:

20 1. I am an attorney duly licensed to practice law in the State of Nevada and a Partner
in the law firm of Holland & Hart LLP, attorneys for Naples Polaris, LLC (“Naples Polaris”). I
21 have personal knowledge of the matters set forth in this Declaration except those matters stated
22 on information and belief, and I believe them to be true.

23 2. I make this Declaration in support of Naples Polaris’ Complaint For Interpleader.

24 3. A search of the Nevada Secretary of State’s office website for business entities
25 showed multiple entities named Western Properties, LLC and one entity named Western
Properties of Nevada, LLC. See **Exhibit 1**, a true and correct copy of the search results. Only
26 Western Properties of Nevada, LLC appears to have a connection to Eugene C Canepa. See
27
28

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RENO, NV 89511

Exhibit 2, a true and correct copy of the search results.

4. On or about March 19, 2018, I received a letter from the law offices of Peckar & Abramson making demand for payment for Mr. Val Peterson of certain funds Naples Polaris may owe to “Western Properties.” *See Exhibit 3* for a true and correct copy of the letter received. The undersigned wrote Mr. Hanover in response to his demand and did not receive any further response. *See Exhibit 4.*

5. In response to a subpoena request for documents in a different action, Mr. Canepa produced a document showing he had an Internal Revenue Service Federal Tax Lien filed against him on October 11, 2010, and it allegedly remains unsatisfied. *See Exhibit 5.*

10 I declare under penalty of perjury that the foregoing is true and correct.

11 DATED this 17th day of September, 2013.

/s/ Timothy A. Lukas

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HOLLAND & HART LLP
5441 KIETZKE LANE
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RENO, NV 89511

EXHIBIT “1”

EXHIBIT “1”

[Home](#)[Information Center](#)[Election Center](#)[Business Center](#)[Licensing Center](#)[Securities Center](#)[Online Services](#)[My Data Reports](#) [Commercial Recordings](#) [Licensing](#)

Nevada Business Search

* Includes Trademarks, Trade Names, Service Marks, Reserved Names & Business Licenses

Search by

 [Include phonetic matches](#)

Sort by descending ascending order

[Search Tips](#)

Search Results 1 - 35 of 35 search results

Entity Name	NV Business ID	Status	Type
WESTERN PROPERTIES INC.	NV20101341599	Revoked	Domestic Corporation
WESTERN PROPERTIES LLC	NV20031134554	Dissolved	Domestic Limited-Liability Company
WESTERN PROPERTIES, INC.	NV19981299737	Permanently Revoked	Domestic Corporation
WESTERN PROPERTIES, LLC	NV20121244927	Active	Domestic Limited-Liability Company
WESTERN PROPERTIES DEVELOPERS LLC		Expired	Reserved Name
WESTERN PROPERTIES DEVELOPERS LLC	NV20061467005	Revoked	Domestic Limited-Liability Company
WESTERN PROPERTIES GROUP INTERNATIONAL, INC.	NV20101087244	Active	Domestic Corporation
WESTERN PROPERTIES GROUP, INC.	NV20041419169	Permanently Revoked	Domestic Corporation
WESTERN PROPERTIES HOLDING GROUP LLC	NV20111322313	Default	Domestic Limited-Liability Company
WESTERN PROPERTIES INVESTMENTS LLC	NV20071527609	Revoked	Domestic Limited-Liability Company
WESTERN PROPERTIES INVESTMENTS, INC.	NV20011378036	Permanently Revoked	Domestic Corporation
WESTERN PROPERTIES MANAGEMENT LIMITED PARTNERSHIP	NV19901007225	Permanently Revoked	Foreign Limited Partnership
WESTERN PROPERTIES OF NEVADA, LLC	NV20021002801	Revoked	Domestic Limited-Liability Company
11 WESTERN PROPERTIES MANAGEMENT, LLC	NV20111764188	Active	Domestic Limited-Liability Company
1701 WESTERN PROPERTIES, LLC	NV20071708627	Active	Domestic Limited-Liability Company
AMERICAN WESTERN PROPERTIES	NV19921047497	Dissolved	Domestic Corporation
C & W WESTERN PROPERTIES LLC	NV20081597993	Revoked	Domestic Limited-Liability Company
CCA WESTERN PROPERTIES, INC.	NV20081315211	Active	Foreign Corporation
CHASE-WESTERN PROPERTIES, INC.	NV19861013863	Dissolved	Domestic Corporation
		Permanently	

<u>COLUMBIA WESTERN PROPERTIES, INC.</u>	NV19971279957	<u>Revoked</u>	<u>Domestic Corporation</u>
<u>COPIA WESTERN PROPERTIES, INC.</u>	NV20081352314	<u>Active</u>	<u>Domestic Corporation</u>
<u>FEDERATED WESTERN PROPERTIES, INC.</u>	NV19991170293	<u>Merge Dissolved</u>	<u>Foreign Corporation</u>
<u>FIVESTAR WESTERN PROPERTIES, LLC</u>	NV20061315112	<u>Permanently Revoked</u>	<u>Domestic Limited-Liability Company</u>
<u>GREAT WESTERN PROPERTIES INC.</u>	NV19631000199	<u>Permanently Revoked</u>	<u>Domestic Corporation</u>
<u>GREAT WESTERN PROPERTIES, INC.</u>	NV20121306055	<u>Active</u>	<u>Foreign Corporation</u>
<u>GREAT WESTERN PROPERTIES, LLC</u>	NV20051265573	<u>Revoked</u>	<u>Domestic Limited-Liability Company</u>
<u>MAIN - WESTERN PROPERTIES LIMITED PARTNERSHIP</u>	NV19921007419	<u>Cancelled</u>	<u>Domestic Limited Partnership</u>
<u>NORTHWESTERN PROPERTIES GROUP, INC.</u>	NV19921051097	<u>Permanently Revoked</u>	<u>Domestic Corporation</u>
<u>OASIS WESTERN PROPERTIES, INC.</u>	NV20011318739	<u>Dissolved</u>	<u>Domestic Corporation</u>
<u>PACIFIC WESTERN PROPERTIES, LLC</u>	NV20011125022	<u>Revoked</u>	<u>Domestic Limited-Liability Company</u>
<u>PREMIER WESTERN PROPERTIES, LLC</u>	NV20011079543	<u>Permanently Revoked</u>	<u>Domestic Limited-Liability Company</u>
<u>R & C WESTERN PROPERTIES, LLC</u>	NV20071381167	<u>Revoked</u>	<u>Domestic Limited-Liability Company</u>
<u>RIOS WESTERN PROPERTIES, INC.</u>	NV19971117014	<u>Revoked</u>	<u>Domestic Corporation</u>
<u>SOUTHWESTERN PROPERTIES, LLC</u>	NV20011103537	<u>Active</u>	<u>Domestic Limited-Liability Company</u>
<u>UNITED WESTERN PROPERTIES, LLC</u>	NV20081595906	<u>Active</u>	<u>Domestic Limited-Liability Company</u>

1

NOTE: This website has been tested to work with Microsoft Internet Explorer 7 or 8 and Mozilla Firefox 3 or greater.



Data in this system may be up to fifteen minutes behind actual filings in the Secretary of State's office. In order to optimize the business search experience for all our customers, the automated and/or systematic collection of data from this website is strictly prohibited.

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EXHIBIT “2”

EXHIBIT “2”

WESTERN PROPERTIES OF NEVADA, LLC

Business Entity Information

Status:	Revoked	File Date:	1/15/2002
Type:	Domestic Limited-Liability Company	Entity Number:	LLC458-2002
Qualifying State:	NV	List of Officers Due:	1/31/2009
Managed By:	Managers	Expiration Date:	
NV Business ID:	NV20021002801	Business License Exp:	

Registered Agent Information

Name:	EUGENE CANEPA	Address 1:	240 E PLAZA
Address 2:		City:	RENO
State:	NV	Zip Code:	89501
Phone:		Fax:	
Mailing Address 1:		Mailing Address 2:	
Mailing City:		Mailing State:	
Mailing Zip Code:			
Agent Type:	Noncommercial Registered Agent		

Officers

Include Inactive Officers

Managing Member - VAL PETERSON			
Address 1:	240 E PLAZA	Address 2:	
City:	RENO	State:	NV
Zip Code:	89501	Country:	
Status:	Active	Email:	
Manager - EUGENE C CANEPA			
Address 1:	240 E PLAZA	Address 2:	
City:	RENO	State:	NV
Zip Code:	89501	Country:	
Status:	Active	Email:	

Actions\Amendments

Action Type:	Articles of Organization		
Document Number:	LLC458-2002-001	# of Pages:	4
File Date:	1/15/2002	Effective Date:	

(No notes for this action)

Action Type:	Annual List		
Document Number:	LLC458-2002-003	# of Pages:	2
File Date:	2/7/2003	Effective Date:	

(No notes for this action)

Action Type:	Annual List		
Document Number:	LLC458-2002-002	# of Pages:	1
File Date:	1/22/2004	Effective Date:	

List of Officers for 2004 to 2005

Action Type:	Annual List		
Document Number:	20050377233-02	# of Pages:	1
File Date:	8/19/2005	Effective Date:	

(No notes for this action)

Action Type:	Amendment		
Document Number:	20060028266-22	# of Pages:	2
File Date:	1/19/2006	Effective Date:	

1/19/06 RENO CARSON 1FSC

Action Type:	Annual List		
Document Number:	20060055000-98	# of Pages:	1
File Date:	1/31/2006	Effective Date:	

(No notes for this action)

Action Type:	Annual List		
Document Number:	20070057831-03	# of Pages:	1
File Date:	1/25/2007	Effective Date:	

(No notes for this action)

Action Type:	Registered Agent Resignation		
Document Number:	20070269193-69	# of Pages:	1
File Date:	4/17/2007	Effective Date:	

(No notes for this action)

Action Type:	Registered Agent Change		
Document Number:	20070359016-33	# of Pages:	1
File Date:	5/22/2007	Effective Date:	

LATE

Action Type:	Amended List		
Document Number:	20070365903-05	# of Pages:	1
File Date:	5/29/2007	Effective Date:	

(No notes for this action)

Action Type:	Amended List		
Document Number:	20070370055-49	# of Pages:	1
File Date:	5/30/2007	Effective Date:	

(No notes for this action)

Action Type:	Annual List		
Document Number:	20080096175-98	# of Pages:	1
File Date:	2/11/2008	Effective Date:	

(No notes for this action)

EXHIBIT “3”

EXHIBIT “3”



Peckar & Abramson

A Professional Corporation • Attorneys & Counselors at Law

1875 Century Park East
Suite 550
Los Angeles, CA 90067
tel 310.228.1075
fax 310.228.1076

New York
New Jersey
Miami
San Francisco
Los Angeles
Orange County
Washington, D.C.
Chicago
Atlanta
London
www.pecklaw.com

VIA OVERNIGHT DELIVERY

March 18, 2013

Timothy A. Lukas, Esq.
Holland & Hart LLP
5441 Kietzke Lane
Second Floor
Reno, Nevada 89511

**RE: Galardi v. Naples Polaris, et al.,
Nevada Supreme Court, Case No. 58261
Notice of Lien of Val Peterson**

Dear Mr. Lukas:

Please be advised that this office, and particularly the undersigned, represents Val Peterson in connection with his claim on the proceeds of the Galardi v. Naples Polaris, et al. matter.

Originally, Western Properties had a lien on the proceeds in the amount of three hundred thousand dollars (\$300,000). As Cleve Canepa has acknowledged, the Western Properties interest has now been assigned to Val Peterson.

Please be advised that the Western Properties interest in the proceeds should now be distributed to Val Peterson and to no other.

If you have any questions, please contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "John D. Hanoyer".

John D. Hanoyer

JDH
cc: Mr. Val Peterson (via email)

EXHIBIT “4”

EXHIBIT “4”



Timothy A. Lukas
Phone 775-327-3000
Fax 775-786-6179
tlukas@hollandhart.com
75327.0061

March 25, 2013

VIA Facsimile and Regular U.S. Mail

John D. Hanover
Peckar & Abramson
1875 Century Park East
Suite 550
Los Angeles, CA 90067

**Re: Western Properties
Galardi v. Naples Polaris, et al.
Nevada Supreme Court Case No. 58261**

Dear Mr. Hanover:

I am writing to you in response to your letter dated March 18, 2013, claiming on behalf of Mr. Val Peterson to receive distribution of certain litigation proceeds, should there be any, related to the French Quarter bankruptcy case and Western Properties. Your letter makes no sense to me and is not any form of a legal entitlement to funds.

Under the Settlement Agreement dated August 26, 2008, that Mr. Peterson (where you acted as his counsel) executed along with many others, and approved by the United States Bankruptcy Court for the District of Nevada on September 8, 2008, Western Properties had a right to receipt of certain funds from Naples Polaris' successful conclusion of a lawsuit against Birdie LLC and/or Mr. Galardi (pages 13-15). I am going to assume you retained a copy of these documents for your records, so I will not reproduce them at this time. Should Naples Polaris receive funds from the pending Nevada Supreme Court appeal you have referenced above (brought because of the judgment Naples Polaris' obtained against Birdie LLC and Mr. Galardi), it will make the distributions as provided in the court approved Settlement Agreement. If Naples Polaris receives proper legal notice that somehow modifies its distribution obligations, then it will take action accordingly.

Sincerely,

A handwritten signature of Timothy A. Lukas in black ink.

Timothy A. Lukas
of Holland & Hart LLP

TAL:lf
Cc: client

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EXHIBIT “5”

EXHIBIT “5”

Form 668 (Y)(c) (Rev. February 2004)	10182 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien				
Area: <small>SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050</small>		Serial Number <small>704933610</small>		For Optional Use by Recording Office	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer EUGENE C CANEPA					
Residence PO BOX 11325 <small>ZEPHYR, NV 89448</small>					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
6672	12/31/2008	XXX-XX-5369	07/05/2010	08/04/2020	880.57
6672	03/31/2009	XXX-XX-5369	07/05/2010	08/04/2020	54075.49
6672	06/30/2009	XXX-XX-5369	07/05/2010	08/04/2020	56438.03
6672	09/30/2009	XXX-XX-5369	07/05/2010	08/04/2020	40878.80
Place of Filing <small>COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423</small>					
					Total \$ 152272.89

This notice was prepared and signed at SEATTLE, WA, on this,

the 28th day of September, 2010.

Signature <u>R. A. Mitchell</u> for WILLIAM W LEGARE	Title <small>REVENUE OFFICER (775) 325-9344</small>	26-07-3708
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409

BK-
 1010
 PG-
 1891
 10/11/2010

 0771932 Page: 2 OF 2